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October 17, 2019

Via CM/ECF

Honorable Peter G. Sheridan, U.S.D.J.
United States District Court of New Jersey
Clarkson S. Fisher Federal Building & U.S. Courthouse
Room 4050
402 E. State Street
Trenton, New Jersey 08608

Re: Ngen Smoke LLC, et al. v. David Lam
Case No.: 3:17-cv-01340-PGS-DEA

Dear Judge Sheridan:

This firm represents the Plaintiffs Ryan Eng, Eric Wong and Ngen Smoke LLC ("Plaintiffs"). Plaintiffs are in receipt of Defendant David Lam's October 16, 2019 brief, and agree with the substance of Defendant's legal analysis with regard to the issue of federal question jurisdiction. Although Plaintiffs obviously disagree with Defendant's contention that the parties entered into a binding settlement agreement, Plaintiffs join in Defendant's legal analysis that this Court should maintain subject matter jurisdiction over the case. Plaintiffs urge this Court to issue a decision (1) confirming subject matter jurisdiction; (2) granting Plaintiffs' pending Motion for Rule 60 relief from the November 28, 2019 "term sheet"; and (2) returning this case to the active docket.

Sincerely yours,

/s/ Jonathan F. Cohen
Jonathan F. Cohen

JFC:CAP

cc: Ardinez Domgjoni (via efileing)